

# Quality Review Process

## For Partner Use

Rev. 12/11/2008

**Purpose** The purpose of a Quality Review is to ensure that the taxpayer's tax return is accurate based on the supporting documents provided by the taxpayer and the Intake/Interview & Quality Review Sheet.

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**Policy** One of the Quality Site Requirements is to have a Quality Review process in place and ensure it is being used at every site on every return.

A Quality Review process at each site must be used to confirm the tax law was correctly applied; the tax return is free from error and has been prepared correctly based on the available supporting documents. A Quality Review process at each site must contain the following critical components for an effective and thorough Quality Review of the tax return:

- The taxpayer should participate in the Quality Review process.
- The Quality Reviewer is required to use one of the following standardized Quality Review Sheets:
  - Form 8158, *Quality Review Sheet* or
  - Form 13614-C, *Intake/Interview & Quality Review Sheet* or
  - IRS-approved, partner-developed Quality Review Sheet containing the same information.
- The Quality Reviewer is required to use the available supporting documents to confirm identity, income, expenses and credits on the return.
- If applicable, the reviewer should refer to Publications 4012 and/or 17.

The Quality Review process requires the following:

**Include the taxpayer in the Quality Review process.** The Quality Reviewer should engage in conversation with the taxpayer to confirm the information contained on the tax return is correct based on all available information. Additionally, the Quality Reviewer should answer any questions the taxpayer may have regarding their return.

**The following supporting documents must be used while conducting a Quality Review:**

- **Completed Intake and Interview Sheet** (Form 13614-C, Form 8158 or IRS-approved, partner-developed Intake and Interview Sheet). If the Intake and Interview Sheet is not entirely completed, the Quality Reviewer must secure the additional information from the taxpayer.

- ***Form 13614-C, Form 8158 Quality Review Sheet*** – or IRS-approved, partner-developed Quality Review Sheet.
- ***Completed Tax Return***
- ***Supporting documents*** for everyone on the return. Supporting documents include, but are not limited to the following:
  - Proof of identity
  - Social Security Number/Individual Tax Identification Number
  - Banking information for direct deposits or debits
  - Forms W-2
  - Forms 1099 income statements (*Types of income include miscellaneous, interest, dividend, retirement, real estate transactions, state refunds, etc.*)
  - Any earned income not reported on W-2.
  - Form 1098 Mortgage Interest/Taxes Paid
  - Childcare statement from the provider which includes the provider's EIN or SSN
  - Charitable contribution statements
  - Student loan interest statements
  - Education/tuition payments

**If an error or omission is identified on the return,** the Quality Reviewer or the preparer (depending on established site procedures) should make the correction or addition on Form 13614-C or IRS-approved partner alternative and update the tax return. After the return is corrected and reviewed again with the taxpayer, the taxpayer(s) should sign the return and it can be processed for timely filing.

Note: When performing a Quality Review, if you are unsure or it is not clear whether the return is accurate (based on available information) you should ask the Site Coordinator for assistance.

**If no errors are identified on the tax return,** the Quality Reviewer or preparer (depending on how the site operates) must obtain the taxpayer(s) signature(s) and it should be processed for timely filing.

Once all required forms are signed, the Quality Reviewer or preparer should give a copy of the tax return including all supporting documents, and, if applicable, a copy of Form 8879, *IRS e-file Signature Authorization* to the taxpayer in the Tax Records Envelope (*Publication 730*) or partner-created envelope. The reviewer and the

preparer should advise the taxpayer(s) to bring their tax return back with them next year to assist with subsequent tax return preparation.

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**Preferred  
Quality Review  
Method**

Sites have various methods for conducting Quality Reviews, but the preferred Quality Review method employs a *designated Quality Reviewer*. The designated Quality Reviewer should be one of the most experienced persons at the site and should have the following skills:

1. In-depth knowledge and understanding of tax law, as well as e-file software (if applicable).
2. Trained and certified at the Advanced Level or the maximum level for the type of returns that prepared at the site.
3. The ability to explain tax law and how it applies to the taxpayer(s).
4. Tact in dealing with taxpayers and volunteers when errors are identified.

For VITA/TCE (non-AARP) sites, Self Review (*preparer reviewing a return he or she prepared*) and Peer Review (*preparer exchanging a return with another preparer*) are also acceptable Quality Review methods but are not representative of the best-practice approach. Most AARP sites use designated reviewers.

Non-e-file sites may find it necessary to take additional steps to ensure accuracy at their sites. For example, paper returns should be checked for math calculations correct information/amounts transferred from schedules/tax tables, etc.

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**Partner-  
Developed  
Quality Review  
Sheet**

Partners may develop their own Quality Review Sheet. The partner-developed Quality Review Sheets must ask the same or similar questions as listed on Form 8158 or Form 13614-C. **All partner-developed Quality Review Sheets must be reviewed and approved by the Partner's SPEC Relationship Manager and Territory Manager prior to use.**

Partner-developed Quality Review Sheets should be submitted to the Territory Office no later than **December 31**. Once received, the RM and territory manager have 7 calendar days to review and approve the partner-developed Quality Review Sheet. If the partner-developed Quality Review Sheet does not meet the requirements stated above, the RM and/or territory manager will work with the Partner to revise the form. Relationship managers will be required to document that the partner-developed Quality Review Sheet was reviewed and approved by the territory manager.

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**How to  
Complete the  
Quality Review  
Sheet**

Check *yes* or *no* for each item as you verify that the review step is complete. Notate any additional comments/errors as needed. Attach the completed Quality Review Sheet to the back of the taxpayer's return.

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**How to Order**

The Form 8158, Quality Review Sheet or Form 13614-C Intake/Interview &

**Form 8158**      Quality Review Sheet can be obtained in the following manner:

- Order using Form 2333TE
  - [www.irs.gov](http://www.irs.gov) website
  - Contact your local SPEC Relationship Manager
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